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Government of Kerala
2026

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
വ്യാഴം
Thiruvananthapuram,
Thursday

2026 ഫെബ്രുവരി 05
05th February 2026
1201 മകരം 22
22nd Makaram 1201
1947 മാഘം 16
16th Magha 1947

നമ്പർ
No. 477

GOVERNMENT OF KERALA

Taxes (G) Department

NOTIFICATION

G. O. (P) No. 13/2026/Taxes. *Dated, Thiruvananthapuram, 29th January, 2026*
15th Makaram, 1201.

S. R. O. No. 157/2026

In exercise of the powers conferred by section 18 A, 24 and 29 of the Abkari Act, I of 1077, the Government of Kerala hereby make the following rules further to amend the Kerala Abkari Shops Disposal Rules, 2002 issued by notification under G.O.(P) No. 24/2002/TD dated 30th March, 2002 and Published as S.R.O. No. 198/2002 in the Kerala Gazette Extraordinary No. 376 dated 30th March, 2002, namely:—

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RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Abkari Shops Disposal (Amendment) Rules, 2026.

(2) They shall come into force at once.

2. *Amendment of the rules.*—(1) In the Kerala Abkari Shops Disposal Rules, 2002, in FORM No. VI, In condition No.41, for the figure and symbols "8.1%" the figure and symbols "8.98%" shall be substituted.

By order of the Governor,

K. R. JYOTHILAL,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per the general conditions applicable to licensees of toddy shops, provided in Form VI of the Kerala Abkari shops Disposal Rules, 2002, the alcohol strength of the toddy drawn from coconut shall not exceed 8.1%. The Hon'ble Supreme Court, in connection with Civil Appeal Nos. 4039-4053/2009 arising from SLP(C) No.11420-11434/2009, has ordered the Government of Kerala to take the necessary decision for an in-depth study in a manner that the State considers fit and appropriate, revisiting the rules, if necessary, and consider fixing the strength of natural toddy. Hence, the Government, vide G. O.(Rt.) No.855/2024/TAXES dated 24th September, 2024 have constituted an expert committee to conduct an in-depth study of the strength of coconut palm toddy. The Expert Committee has recommended that in the specification for the potency of self-produced alcohol from coconut palm toddy, the maximum allowed ethyl alcohol content (% v/v at 15.56^{o}C) is 8.98. As per G. O.(Rt.) No.665/2025/TAXES dated 16th July, 2025, the Government have approved the report of the Expert Committee, and decided to make suitable amendment in the Kerala Abkari Shops Disposal Rules, 2002 .

The notification is intended to achieve the above object.

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